

Squire, Sanders & Dempsey L.L.P.

Attorneys for The Furukawa Electric Co., Ltd.

600 Hansen Way

Palo Alto, CA 94304

Telephone: (650) 843-3306

Facsimile: (650) 843-8777

Penn Ayers Butler (CA Bar No. 56663)

Email: pabutler@ssd.com

Eric Marcks (CA Bar No. 212012)

Email: emarcks@ssd.com

Christine M. Pierpont (OH Bar No. 0051286)

Email: cpierpont@ssd.com

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re

DELPHI CORPORATION, *et al.*,

Debtors.

)
) Chapter 11
)

) Case No. 05-44481 (ROD)
)

) (Jointly Administered)
)

**RESPONSE BY THE FURUKAWA ELECTRIC CO., LTD. TO
DEBTORS' SECOND OMNIBUS OBJECTION (PROCEDURAL) PURSUANT
TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 3007 TO CERTAIN
(I) EQUITY CLAIMS, (II) CLAIMS DUPLICATIVE OF CONSOLIDATED
TRUSTEE OR AGENT CLAIMS, AND (III) DUPLICATIVE AND AMENDED CLAIMS**

The Furukawa Electric Co., Ltd. ("FEC") responds to Debtors' Second Omnibus Objection (Procedural) Pursuant to 11 U.S.C. § 502(b) and Fed. R. Bankr. P. 3007 to Certain (i) Equity Claims, (ii) POCs Duplicative Of Consolidated Trustee Or Agent Claims, and (iii) Duplicative and Amended POCs [Docket No. 5451] (the "Objection") filed on October 31, 2006 by the debtors, Delphi Corporation, *et al.* (the "Debtors").

1. On or about January 25, 2006, FEC transmitted to the Court for filing two proofs of claim in this case: (i) one in the amount of \$550,992.16 against Debtor Delphi Automotive Systems LLC (Claim No. 1665) (the "Original DAS POC"), and (ii) one in the amount of

\$62,351.00 against Debtor Delphi Furukawa Wiring Systems LLC (Claim No. 1666) (the “Original DFWS POC”; together with the Original DAS POC, the “Original POCs”). (Copies of the first page of the Original POCs are attached hereto as Exhibit A.)

2. On or about April 13, 2006, FEC transmitted to the Court for filing two proofs of claim amending the Original POCs as follows: (i) the amount of the DAS POC was reduced from \$550,992.16 to \$546,719.03 (Claim No. 2648) (the “Revised DAS POC”), and (ii) the amount of the DFWS POC was increased from \$62,351.00 to \$68,059.78 (Claim No. 2649) (the “Revised DFWS POC”; together with the Original DFWS POC, the “DFWS Claim”; and together with the Revised DAS POC, the “Revised POCs”). No other changes to the Original POCs were made (copies of the first page of the proofs of claim of the Revised POCs are attached as Exhibit B).

3. The Objection states that the Original DFWS POC is duplicated by the Revised DFWS POC and identifies the Revised DFWS POC as the surviving claim (see page 390 of Exhibit D of the Objection, attached hereto as Exhibit C). The Objection also states that the Debtor of the DFWS Claim is Delphi Corporation.

4. FEC agrees that the Original DFWS POC is duplicated by the Revised DFWS POC and does not object to the Revised DFWS POC surviving. However, FEC disputes that the debtor of the DFWS Claim is Delphi Corporation. The correct Debtor to the DFWS Claim, as noted in the supporting documents to the Original and Revised DFWS POCs, is Delphi Furukawa Wiring Systems LLC.

5. FEC responds to the Debtors’ objection to the DFWS Claim only to avoid any implication that it has either conceded that the Debtor against which FEC has asserted the DFWS Claim is only Delphi Corporation or that FEC has waived any right to assert that the Debtor against which the DFWS Claim is properly asserted is a Debtor other than Delphi Corporation.

6. The Objection states further that the Original DAS POC is duplicated by the Revised DFWS POC.

7. FEC agrees that the Original DAS POC is duplicative. However, FEC disputes the assertion that the Original DAS POC is duplicative of the Revised DFWS POC.

8. FEC responds that the Original DAS POC is duplicative of the Revised DAS POC, and consequently, the Revised DAS POC is the surviving claim of the DAS POC.

9. Accordingly, FEC respectfully requests that the Court overrule the Objection and recognize that the Debtor of the DFWS Claim is Delphi Furukawa Wiring Systems LLC and that the Revised DAS POC is the surviving claim of the Original DAS POC.

Dated at Cleveland, Ohio this 20th day of November, 2006.

Respectfully submitted,

SQUIRE, SANDERS & DEMPSEY L.L.P.

By: /s/ Christine M. Pierpont
Penn Ayers Butler
Eric Marcks
Christine M. Pierpont

Attorneys for The Furukawa Electric Co., Ltd.